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August 30, 2005

VIA ELECTRONIC FILING & FACSIMILE

Honorable Joanna Seybert, U.S.D.J.
United States District Court
Eastern District of New York
Alfonse M. D'Amato Federal Building
Central Islip, NY 11722-4443

Re: S&L Vitamins, Inc. v. Australian Gold, Inc.
05-CV-1217 (JS) (MLO)

Dear Judge Seybert:

We represent S & L Vitamins and Larry Sagarin (collectively referred to as "plaintiff") in the above-captioned matter. We are in receipt of defendant's motion for leave to amend its Answer, Counterclaims, and Third-Party Complaint (Docket Numbers 32-34) as well as Francis J. Earley's August 25, 2005, letter to the Court.

In light of defendant's acknowledgement in its August 25 letter that "it must respond to S & L Vitamins [sic] and Larry Sagarin's pending motions" notwithstanding the filing of its motion for leave to amend, plaintiff does not oppose defendant's motion and looks forward to receiving defendant's response to our motion to dismiss and for declaratory judgment on the pleadings.

We thank the Court for its attention to this matter.

Respectfully submitted,

David Stein

cc: Francis J. Earley, Esquire
Scott D. Matthews, Esquire